

## CERTIFICATE

2019

To the Clerk of Atchison County, State of Kansas

We, the undersigned, officers of

Cummings Cemetery

certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted  
 maximum expenditures for the various funds for the year 2019; and (3) the  
 Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

Table of Contents:		Page No.	2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	0	6	4,700	2,848	0.902
Debt Service	10-113				
		7			
<b>Totals</b>		xxxxxxx	4,700	2,848	
Budget Summary		8			
Neighborhood Revitalization Rebate		9			
Resolution required? Notice of the vote to adopt required to be published?			Yes	County Clerk's Use Only Nov. 1, 2018 Total Assessed Valuation 3,157,565	

Assisted by:

Michelle Phillips

Atchison County Clerk

Address:

423 N 5th St.

Atchison, KS 66002

Email:

mphillips@atcoks.org

*Dana Ermen* *Jerry Enz*

Attest: 10-26, 2018

*Michelle Phillips*  
 County Clerk

Governing Body

CPA Summary

**Computation to Determine Limit for 2019**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2018 budget	+ \$ 2,164
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 2,164

**2018 Valuation Information for Valuation Adjustments**

4. New improvements for 2018:	+ 89,455
5. Increase in personal property for 2018:	
5a. Personal property 2018	+ 56,431
5b. Personal property 2017	- 66,256
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2018:	35,650
7. Total valuation adjustment (sum of 4, 5c, 6)	125,105
8. Total estimated valuation July, 1, 2018	3,157,288
9. Total valuation less valuation adjustment (8 minus 7)	3,032,183
10. Factor for increase (7 divided by 9)	0.04126
11. Amount of increase (10 times 3)	+ \$ 89
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 2,253
13. Debt service levy in this 2019 budget	0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	2,253
15. Consumer Price Index for all urban consumers for calendar year 2017	0.021
16. Consumer Price Index adjustment (3 times 15)	\$ 45
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 2,298

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Cummings Cemetery  
Atchison County

2019

State of Kansas  
Special District

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RV	16/20M Veh	Comm Veh	Watercraft
General	2,164	328	6	67	10	4
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,164	328	6	67	10	4

County Treas Motor Vehicle Estimate

328

County Treas Recreational Vehicle Estimate

6

County Treas 16/20M Vehicle Estimate

67

County Treas Commercial Vehicle Tax Estimate

10

County Treas Watercraft Tax Estimate

4

MVT Factor 0.15157

RV Factor 0.00277

16/20M Factor 0.03096

Comm Veh Factor 0.00462

Watercraft Factor 0.00185

Cummings Cemetery  
Atchison County

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

**\*Note:** Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

[illegible]

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

<b>Adopted Budget General</b>	<b>Prior Year Actual for 2017</b>	<b>Current Year Estimate for 2018</b>	<b>Proposed Budget Year for 2019</b>
Unencumbered Cash Balance Jan 1	2,612	3,378	1,453
Receipts:			
Ad Valorem Tax	3,060	2,164	xxxxxxxxxxxxxxxxxx
Delinquent Tax	29		
Motor Vehicle Tax	428	525	328
Recreational Vehicle Tax	7	11	6
16/20M Vehicle Tax	50	63	67
Commercial Vehicle Tax	13	6	10
Watercraft Tax	4	6	4
LAVTR		0	0
In Lieu of Taxes			
Sale of Lots	400		
Opening & Closing	25		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>4,016</b>	<b>2,775</b>	<b>415</b>
<b>Resources Available:</b>	<b>6,628</b>	<b>6,153</b>	<b>1,868</b>
Expenditures:			
Mowing	2,400	4,700	4,700
Maintenance of Grounds	850		
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>3,250</b>	<b>4,700</b>	<b>4,700</b>
Unencumbered Cash Balance Dec 31	3,378	1,453	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	4,300	4,700	4,700
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		4,700
	Tax Required		2,832
Delinquent Comp Rate:	0.6%		16
	Amount of 2018 Ad Valorem Tax		2,848

**CPA Summary**

**NON-BUDGETED FUNDS**

(Only the actual budget year for 2017 is to be shown)

### Non-Budgeted Funds

(1) Fund Name:

**(2) Fund Name:**

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

	0	0	0	0	0
Uncumbered		Uncumbered		Uncumbered	Total
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	0

[illegible]

Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0

[illegible]

**\*\* Note:** These two block figures should agree.

## CPA Summary

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2019

The governing body of  
**Cummings Cemetery**  
**Atchison County**

met on October 11, 2018 at 1:30 PM at Atchison County Courthouse 423 N 5th St., Atchison, KS 66002 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. budget information is available at Atchison County Clerk's Office 423 N 5th St., Atchison, KS 66002 and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	3,250	1.124	4,700	0.747	4,700	2,848	0.902
Debt Service							
Totals	3,250	1.124	4,700	0.747	4,700	2,848	0.902
Less: Transfers	0		0		0		
Net Expenditures	3,250		4,700		4,700		
Total Tax Levied	3,086		2,164		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,744,683		2,898,135		3,157,288		

### Outstanding Indebtedness,

Jan 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Gerald Erzen  
Cummings Cemetery President



Cummings Cemetery

2019

**2019 Neighborhood Revitalization Rebate**

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2018 July 1 Valuation: 3,157,288

Valuation Factor: 3,157.288

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

\*\*This information comes from the 2019 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

RESOLUTION NO. \_\_\_\_\_

*A resolution expressing the property taxation policy of the Cummings Cemetery governing body with respect to financing the annual budget for 2019*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Cummings Cemetery exceeding the amount levied to finance the 2018 budget of the Cummings Cemetery, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Cummings Cemetery provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Cummings Cemetery governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 17 day of October, 2018, by the Cummings Cemetery governing body, Atchison County, Kansas.

Cummings Cemetery Governing Body

Dana Engle  
Jerry Engle

**Sample Notice of Vote Publication****Notice of Vote - Cummings Cemetery**

In adopting the 2019 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2018 budget, adjusted by the 2017 CPI for all urban consumers. 3 members voted in favor of the budget and 0 members voted against the budget.

# AFFIDAVIT OF PUBLICATION

*The Atchison Globe*  
A Division of NPG Newspapers, Inc.  
308 Commercial Atchison KS 66002

Reference: 114808  
Ad ID: 6563470

P.O. :

DESC. : Cemetery Budget Hearing

ATCHISON COUNTY CLERK  
423 N 5TH  
ATCHISON, KS 66002


County of Atchison  
State of Kansas

I, Sandra Ridings, being first duly sworn, deposes and says: That she is the Legal Ad Coordinator of the ATCHISON GLOBE, a Newspaper printed in the State of Kansas, and published in and of general circulation in Atchison County, Kansas, with a general paid circulation on a Twice weekly basis in Atchison County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

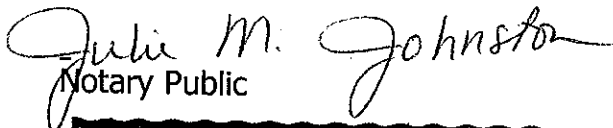
Said newspaper is a Twice Weekly published on Wednesdays and Saturdays, has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Atchison in said county as second class matter.

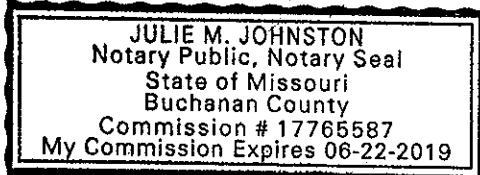
The affixed notice appeared in said newspaper on the following date(s):

Run Dates: 09/29/18 to 09/29/18  
Appearances: 1  
AD SPACE: 126  
TOTAL COST: \$106.22  
FILED ON 10/01/18

(Signed) 

Subscribed and sworn before me this  
1 day of Oct 20 18

  
Notary Public



## NOTICE OF BUDGET HEARING

The governing body of Atchison County for the listed Special Districts of the County will meet on October 11, 2018 at 1:30 pm at the County Commission Room, Courthouse, 423 North 5th St. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the County Clerk's Office, 423 North 5th St, Atchison and will be available at the hearing

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuations.

Other District Funds	Prior Year Actual 2017		Current Year Estimate 2018		Budget Authority for Expenditures	Proposed Budget 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*		Amount of 2017 Ad Valorem Tax	July 1, 2017 Est. Valuation	Est. Tax Rate*
<b>Cemetery Districts</b>								
Brush Creek Cemetery	10,000	2.389	10,000	4.033	10,000	727	1,780,504	0.408
Camp Creek Cemetery	1,596	0.092	1,600	0.083	1,600	1,516	10,510,081	0.144
Gannings Cemetery	3,250	1.124	4,700	0.747	4,700	2,848	3,157,288	0.902
Elftingham Cemetery	8,181	0.709	8,200	1.176	8,200	5,519	6,593,504	0.837
Huron Cemetery	3,600	0.756	3,750	0.706	4,500	1,716	4,295,185	0.400
Lancaster Cemetery	8,753	0.808	12,400	1.598	12,400	6,924	7,740,247	0.895
Larkinburg Cemetery	6,500	2.122	7,500	1.729	8,000	4,968	3,423,935	1.451
Monrovia Cemetery	3,827	2.334	3,875	2.181	3,875	1,944	1,283,289	1.515
Muscatiah Cemetery	9,512	1.309	9,512	1.075	9,512	5,591	6,944,815	0.805
Pardee Cemetery	3,300	1.263	3,500	1.335	3,500	1,994	2,517,264	0.792
Pleasant Grove Cemetery	1,500	0.403	1,500	0.256	1,600	1,081	3,624,927	0.298

\*Tax rates are expressed in mills.

Michelle Phillips, Atchison County Clerk



Erin Deviney



Jordan McCada

# Legals

To place legal advertisements call (913) 367-0583  
or you can email [klegals@npgco.com](mailto:klegals@npgco.com)

Published in the *Atchison Globe* Sat., 9/29/18.

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*		Amount of 2017 Ad Valorem Tax	July 1, 2017 Est. Valuation	Est. Tax Rate*
Cemetery Districts	10,000	2.389	10,000	4.033	10,000	727	1,780,504	0.408
Brush Creek Cemetery	1,596	0.092	1,600	0.083	1,600	1,516	10,510,081	0.144
Camp Creek Cemetery	1,596	0.124	1,600	0.083	1,600	2,848	3,157,288	0.902
Cummings Cemetery	3,250	0.709	3,200	1.176	3,200	3,519	6,593,504	0.837
Billingham Cemetery	8,181	0.756	8,150	0.706	8,150	3,716	4,295,185	0.400
Huron Cemetery	3,600	0.756	3,600	1.598	3,600	5,924	7,740,247	0.895
Lancaster Cemetery	8,753	0.808	8,750	1.729	8,750	4,968	3,423,935	1.451
Larkinsburg Cemetery	6,500	2.122	6,500	2.181	6,500	1,944	1,283,289	1.515
Monrovia Cemetery	3,827	2.334	3,827	1.075	3,827	5,591	6,944,815	0.805
Muscatiah Cemetery	9,512	1.309	9,512	1.335	9,512	1,994	2,517,264	0.792
Pardee Cemetery	3,300	1.263	3,300	0.256	3,300	1,081	3,624,927	0.298
Pleasant Grove Cemetery	1,500	0.403	1,500		1,500			

\*Tax rates are expressed in mills.

Michelle Phillips, Atchison County Clerk

# Professional

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